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Farm family record book... 1941



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# FARM FAMILY RECORD BOOK

YEAR—From \_\_\_\_\_, 19\_\_\_\_, to \_\_\_\_\_, 19\_\_\_\_

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COUNTY	_____ STATE _____

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# FAMILY RECORD

For the year from \_\_\_\_\_, 19\_\_\_\_, to \_\_\_\_\_, 19\_\_\_\_

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## FARM FAMILY RECORD BOOK

### SUGGESTIONS FOR USING THE FARM FAMILY RECORD BOOK

**Introduction.**—The farm family record book is a joint farm and home record book and provides space, under a single cover, to keep a year's record of all happenings regarding your farm business and family living. It is particularly useful to you who have developed farm and home management plans as guides to your year's farming operations and home-making activities.

A farm and home record can best be started at the beginning of the farming year, which is usually the natural closing period for the past year's business, when crops and supplies on hand are low.

There are a few simple things that you need to do in keeping a record—*list what you start with, plus what you take in and spend, and what you have at the end of the year.* This book provides these essentials, as follows:

1. An inventory at the beginning of the year and also at the end of the year of your real estate; machinery and equipment; livestock, feed, seed, and supplies; household goods; and food on hand.
2. A net-worth statement (the value of what you own minus all your debts).
3. A record of all receipts by your farm and family, including sales of farm products, other income, and loans received.
4. A record of all your farm expenses and family living expenses, capital expenditures, and debt payments during the year.
5. A record of farm products produced for use in the home and their value.
6. Production records for crops and livestock.
7. A summary of the year's farm and family business and measurement of progress.

This book is set up primarily to show you your returns for the year as an individual farm family. However, if it is desirable to compare your record as a tenant or sharecropper with the returns on an owner operated basis, the landlord's share of receipts and landlord's farm expenses could be recorded on one of the extra "Receipt and Expense" pages, and these figures added to your receipts and farm expenses in a calculation to arrive at the returns for the whole farm (both landlord's and operator's share).

**Family Record.**—This section is to enable you to note essential information regarding your family and to record information as to available labor.

**Inventories, pages 1-3.**—The first step in starting the record is to take an inventory. An inventory should be taken at the beginning of the year and another at the end of the year.

1. At the beginning of the year list property and assign values.

(a) Real estate: Determine the total value of real estate and divide this amount between land, buildings, and land improvements.

The total real estate value should be based on an appraisal of its earning capacity based upon present production possibilities.

The value of buildings, fences, and land improvements should be the replacement cost less depreciation. In determining the amount of depreciation, consideration must be given both to the number of years of past use related to the expected useful life and to the care which has been exercised in maintenance. If the values thus arrived at are higher than service values or use values to the farm, they should be accordingly reduced.

The land value will be the difference between the total real estate value and the improvements valued according to their need in the farm business.

(b) Machinery: The value should be the replacement cost less depreciation for needed machinery and the conservative sale value for excess machinery.

(c) Feed, seed, and supplies: Market value at the farm. (d) Annual growing crops: The value should be the actual cost of seed, fertilizer, labor, and machine use.

(e) Livestock: Use market value based on long-time averages; minimize changes in work-stock and breeding-stock values due to market fluctuations. Value market-able livestock at market price at the farm.

(f) Furnishings and equipment including canning equipment and supplies: The value should be the replacement cost less depreciation.

(g) Clothing and personal belongings: Use utility value.

2. Annual depreciation and ending inventory value: (The necessity for depreciation arises from the fact that property gradually approaches a time when its usefulness is exhausted. A portion of the cost should be charged off each year, based on the number of years property will last.)

(a) Land value should not be changed during the year nor should it usually be changed from year to year to conform to fluctuating sale values unless it becomes evident after 5 to 10 years that the original evaluation was too high or too low, or that land values have shifted permanently to a different level because of greater or lower earning capacity.

(b) Buildings should be depreciated according to their permanency and expected life. This will average from 2 to 5 percent of the replacement value (farm use value)

depending upon the type of structure and annual repairs. If during the year more than the normal amount of repairs are put on the buildings a proportion should be added to the capital investment according to what the farm can support.

Land improvement items, such as fences, tile, terraces, and irrigation structures should be depreciated according to estimated life.

(c) Machinery: The value of machinery should be depreciated due to age and wear. This depreciation will usually range from 5 to 20 percent, depending upon the type of machine, the extent of use, the care given, and the repairs made.

(d) Livestock: Show decrease in value according to estimated productive life and increase in value due to added utility, size, or weight.

(e) Household goods: Depreciate in relation to useful life adjusted to care and upkeep.

**Net-Worth Statement, page 4.**—This lists "what you own" and "what you owe" at a given time. A net-worth statement taken at the beginning of the year will show you how much you have financially, and another statement taken a year later will show gain or loss for the year.

**Debt Record, page 5.**—Keep a record here of payments on debts which you owe at the beginning of the year, taken from page 4, plus loans received during the year. Do not enter information concerning open accounts made during the year, as these are to be recorded on pages 34 and 35, "Record of Accounts."

**Record of Receipts, pages 6-32.**—Use the pages headed "Record of Receipts" to keep a record of all sales of farm products, other income not from the farm, and loans received.

*Give the items sold, the number or quantity, and unit price.* Record the quantity of the sale as bushels of corn, dozens of eggs, number of livestock, etc., in the "Quantity" column. Record the dollars received in the proper column. *The total amount of the transaction should be entered whether or not all cash is received at that particular time.* Make a note in the description column of the amount of cash received and credit extended for items not fully paid for in cash. Use page 35 to keep a record of payments for articles sold on credit. Products used in the home should not be recorded as a sale in this section. These appear on pages 40 and 41.



At the end of each month, total the columns and insert amount at bottom of page under "Total Receipts." Transfer the total of all columns to the "Annual Summary," page 36, and enter under the proper headings.

Under "Crop Sales," space is provided for keeping a record of the major cash crop and other crop sales.

Livestock and livestock-products sales should appear under the proper column headings. Different headings may be substituted for those suggested in case it is desirable to classify some particular sale not included.

Other farm income includes sale of lumber, posts, wood, sand, and gravel, AAA payments, gas-tax refund, machinery and equipment sales, and other income from the farm not shown in preceding columns.

Other income not from the farm includes income from labor off the farm, CCC, NYA, board money, handicraft sales, and other income produced by the family, gifts, grants, and payments received on money loaned out.

Loans received include all money borrowed for the farm and family that must be repaid: FSA, bank, and private loans.

Farm produce and labor traded for farm and home items of expense, such as groceries, household supplies, fuel, feed, and other items should have the value of these goods and services entered as a receipt and the same amount entered as an expense in the appropriate expense column.

**Record of Farm Expenses, pages 6-32.**—Enter the description of goods purchased, number or quantity, unit price, and from whom purchased. Record gasoline, number of livestock purchased, etc., in the "Quantity" column. Enter the amount of money in the proper column according to the purpose of the expense. Enter both operating expenses and capital goods purchased. Enter the entire cost of the transaction whether or not it is all paid in cash at that particular time. Make a note in the description column of the amount of cash paid and credit received for items not fully paid for in cash. Use pages 34 and 35 to keep a record of the payments made on these articles purchased on credit.

Enter operating expenses and capital expenditures under the proper section of the column and total separately in order to make it easy to enter these amounts on pages 36 and 37.

At the end of each month, total the columns and insert the amount of operating expenses, capital expenditures, and the total expenses in the spaces provided at the bottom of the page. Transfer these totals to "Annual Summary," pages 36 and 37.

Suggested classification of farm expenses appear on a separate page under the same headings as on the "Family Expense" pages.

**Family Living Expenses, pages 7-33.**—Enter the description of goods purchased, number or quantity, and unit price. Keep a record of the member of the family for whom articles are purchased by writing the name in the item column. Enter both operating and capital goods purchased. Enter the entire cost of the transaction whether paid in cash or part charged on account. Make a note in the description column of the amount of cash paid and credit received for items not fully paid for in cash. Use pages 34 and 35 to keep a record of the payments made on those articles purchased on credit.

Follow the same suggestions as given for farm expenses in entering operating expense and capital expenditures.

At the end of the month transfer the information on operating expenses and capital expenditures to the "Annual Summary," page 37, separating these expenditures in their appropriate tables.

Suggested classification of family expenses appear on a separate page under the same headings as on the "Family Living Expense" pages.

**Record of Open Accounts, pages 34-35.**—This section is intended primarily to serve as a memorandum of purchases and sales where immediate cash payment is not made or received. The total amount of the transaction is to be entered on the "Receipt and Expense" pages and a record of actual cash paid recorded here.

At the end of the year the unpaid balances are entered as accounts payable or receivable on page 4.

**Annual Summary Receipt and Expense Pages, 36 and 37.**—These pages contain a total of all monthly receipts and expenses to permit checking of actual receipts and expenses with those anticipated in the farm and home plans. For this purpose farm operating and family operating expenses are separated from capital expenditures to correspond with items as set up with the farm and home plans.

Capital goods purchased during the year should be entered in the ending inventory unless they die or are otherwise destroyed. Likewise, capital improvements should have their value reflected in the ending inventory.

Payments of current interest are separated from principal and past due interest payments. This makes it possible to add current interest as an operating expense in making comparisons with farm plan estimates.

**Monthly Cash Summary and Debt-Progress Analysis, page 38.**—This page gives space for making a cash summary each month and for checking on progress in payments of debts.

**Conserved-Food Record, page 39.**—Use this page to enter total amounts of food conserved whether canned, dried, stored, or otherwise preserved.

(iii)

**Farm Products Furnished and Used in Home, pages 40-41.**—This section provides for recording the quantity and value of all farm products produced for use in the home. The summary of all products consumed in the home should be made here from other work sheets which may be used to arrive at the amounts.

**Map of Farm, page 42.**—Use this map to show location, arrangement, and size of fields and crops planted.

**Crop and Livestock Production and Disposal Record, page 43.**—Record the acres of the different crops and the production planned and value of sales anticipated from the farm plan. Likewise, record the numbers and production planned for livestock and the anticipated sales from the farm plan.

A comparison of these estimates with actual production and disposal as shown by the record book will help insure more accurate planning in the development of new operating farm plans.

**Record of Livestock, page 44.**—Enter the number of livestock born, died, and used in home. Use yearly summary to check livestock numbers for inventory.

**Annual Farm and Family Business Summary, page 45.**—The real value of keeping the record book comes from making a summary of "how you made your money" and "how you spent your money."

The "Cash Summary" shows your situation from the standpoint of cash at the end of the year compared to what you had on hand at the beginning of the year.

The "Farm Business Summary" shows the returns from the operation of farm enterprises. This summary can be used to compare progress from one year to another and to make summary comparisons between groups of farms.

The "Family Financial Summary" includes in addition income other than from the farm and the family expenses in arriving at the financial progress of the family. The change in net worth figure completes the necessary information to measure progress of the family.

The "Net Operating Income Available for Real Estate Payments" is included to facilitate the preparation of reports on returns of TP borrowers.

**Measuring Success, pages 46-47.**—The analysis of the farm business and family living should bring out points of strength or weakness in the organization and operation of the farm and management of the home to form a sound basis for making such changes and adjustments in the new farm and home plans as seem necessary and desirable to make the farm more profitable and return a higher level of living to the family.

**Production Records, pages 48-49.**



## SUGGESTIONS FOR CLASSIFYING FARM EXPENSES

FEED PURCHASED	CROP EXPENSE	MACHINERY REPAIR	AUTO EXPENSE	TRACTOR AND TRUCK EXPENSE	BUILDING AND LAND UPKEEP	MISCELLANEOUS LIVESTOCK EXPENSE	Hired Labor	TAXES, INSURANCE, AND RENT	OTHER EXPENSE	DEBT PAYMENTS (Principal and interest)
Purchased grain, hay, straw, salt, minerals. Oyster shells. Tankage. Commercial feeds. Pasture rented. Feed grinding.	Purchased garden seeds and plants. Farm seed. Fertilizer. Inoculation. Seed disinfectant. Spray, poison. Twine, sacks. Baskets and containers. Crop insurance. Threshing. Ginning. Shredding. Silo filling.	Machinery parts and repair. Harness repair. Gas, oil, and grease for machinery and gas engines. Strainer pads.  MACHINERY AND EQUIPMENT PURCHASED  New and used machinery purchased. New harness. Equipment. Cream separator, tanks, feeders, brooders. Engines.	Gas. Oil. Grease. Antifreeze. Tires. Repairs. License. Insurance. Operator's license. (Capital expenditure.) New or second-hand car. Auto trailers.	Gas. Tractor fuel. Oil. Grease. Antifreeze. Tires. Repairs. License. Insurance. (Capital expenditure.) New or second-hand truck, tractor.	(Exclude house.) Materials and labor for minor repairs of buildings, fence, pump, windmill. Nails, paint.  NEW BUILDINGS AND IMPROVEMENTS  New buildings. Major repair. Roofing. Foundation. Trees, lime. Land clearing. Tile drainage. Irrigation structures. New fences.	Veterinary. Serums. Vaccines. Disinfectants. Fly spray. Breeding fees. Registration. Horseshoeing. Shearing. Wool twine and bags. Brooder fuel. D. H. I. A. fees.  LIVESTOCK PURCHASED  (Baby chicks, hatching eggs, hogs, cattle, horses, sheep, etc.)	Cash paid for labor. Custom work. Produce furnished as payment for labor (enter value of produce as a receipt and equal amount in this column.) (Do not value exchange labor.)	Real estate taxes. Personal taxes. Building and personal property insurance. Current rent. Water charges.	Cooperative fees. Recording fees. Advertising. Farm organization dues. Miscellaneous. Current interest.	Principal payments on all debts listed on page 5: On notes, mortgages, old accounts, loans received during the year. Interest on old accounts and past due interest. (Do not include payment on open accounts contracted during the year as these are to be entered on pages 34 and 35.)

## SUGGESTIONS FOR CLASSIFYING FAMILY LIVING EXPENSES

FOOD	CLOTHING	PERSONAL	MEDICAL CARE	HOUSEHOLD OPERATION	MINOR HOUSING IMPROVEMENTS	MINOR FURNISHINGS, AND EQUIPMENT	SCHOOL, CHURCH, GIFTS, RECREATION	TRANSPORTATION	LIFE INSURANCE	OTHER
All canned, fresh, cured, and processed food and raw food materials to be consumed by the family, purchased. Meals away from home. Cod-liver oil. Candy, ice cream. (Food produced on farms should be entered on pages 40 and 41.)	All ready-made garments. Shoes, boots. Galoshes. Hats, caps. Gloves. Neckties. Purses. Handkerchiefs. All materials and paid labor for sewing. Patterns. Thread, needles, pins, buttons. Shoe repair. Cleaning. Dyeing. Gifts of clothing purchased for members of family.	Barber and beauty shop services. Shaving supplies. Hand lotions. Creams, powder. Perfumes, combs. Brushes, tooth brushes. Shoe polish. Tobacco, pipes. Cigarettes. Jewelry.	Dentist. Doctor. Oculist. Glasses. Medicine. Hospital care. Nurse. Treatments. Household remedies. Iodine. Salves. Health association dues.	Coal, wood. Kerosene. Gasoline. Electricity. Laundry supplies, soap. Starch, scouring powder. Ice. Locker rent. Telephone. Stationery. Stamps, ink. Matches. Hired help for housework.	Upkeep and minor repairs to house, roof, chimney, steps, foundation. Minor improvements such as paint, varnish, wallpaper, screens. Flower seeds.  MAJOR HOUSE IMPROVEMENTS  Major additions or improvements such as new roof, room, new furnace. Wiring for electricity. Plumbing system. Landscaping.	Kitchen utensils, pans, cutlery, glassware. Lamps, lanterns. Window shades. Curtain rods. Curtains. Bedding, linens. Towels. Canning equipment. Furniture repair.  MAJOR FURNITURE AND EQUIPMENT  Pressure cooker. Stoves, tables, chairs, and other furniture, rugs. Sewing machine. Refrigerator. Radio.	School books, paper, pencils, tuition, and fees. Music lessons. Newspapers. Magazines. Movies, fair. Games, concerts. Athletic supplies. Cameras, films. Organization dues. Church and Sunday school. Gifts outside family.	Railroad, bus, boat, trolley fares, automobile. At end of year the cost of automobile operation should be divided between "Farm Operating Expenses," page 36, and "Family Operating Expenses," page 37, charging to each account as nearly as can be determined that portion of the cost arising from "farm," and "home" operations.	All life insurance premiums. Burial insurance. Other investment type of savings.	Unusual expenses not recorded elsewhere.



## FARM AND HOME MANAGEMENT PLAN

### Part I.—HOME SECTION—OUR PLAN FOR FOOD

Date plan made

Case No.

OUR FAMILY SHOULD USE	THESE FOOD GROUPS	WE HAVE ON HAND	WE PLAN TO USE	WE PLAN TO PRODUCE		WE PLAN TO BUY		OUR FARM NEEDS TO PROVIDE	Quarts of canned food on hand:
				Quantity	Value	Quantity	Value		
{ qt. gal. bf. lb. }	Whole milk				\$				Vegetables
	Cheese								Tomatoes, tomato juice
	Butter								Fruit, fruit juice
	TOTAL								Meats
lb.	Table fats, oils								Kraut
	Lard, fat pork, bacon								Pickles, jams, and jellies
	TOTAL								
lb.	Lean pork								Total value of all food on hand, \$
	Beef, veal								Quarts of food we plan to can this year:
	Mutton, lamb								Vegetables
	Fish, game								Tomatoes
	Poultry								Fruit
	TOTAL								Meats
doz.	Eggs								
lb.	Dried beans, peas, and nuts								We plan to dry and store the following foods:
lb.	Tomatoes								
	Citrus								
lb.	Leafy, green, yellow veg								
lb.	Other vegetables								
lb.	Fruit								
lb.	Potatoes—White								
	Sweet								
	TOTAL								We have on hand:
lb.	Flour								Pint jars
	Cereal								Quart jars
	TOTAL								½ gal. jars
lb.	Sugar								
	Sirup, sorghum, etc								How we plan to store our food:
	TOTAL								
	Food accessories								
	Cod-liver oil								
Total value of Food we plan to Produce at farm prices					\$	To Buy	\$		Estimated cost \$
Value of FUEL we plan to provide from farm						Borrower			Homemaker
Total value of Food and FUEL from the farm					\$	R. R. Supervisor			H. M. Supervisor
<div>Carry to "Food Storage," next page.</div> <div>16-21348</div>									



CLOTHING, Including Footwear and Headwear

HOUSING UPKEEP, IMPROVEMENTS, AND REPAIRS

B

Items	Explanation	Estimated cost
Men and boys.....	Roof—chimney.....	
Women and girls.....	Foundation, porch, screens, windows.....	
Infants under 2 years.....	Floors, walls.....	
	Storage: Clothing bedding, food.....	
	Electric installation.....	
	Well, plumbing installation.....	
	Toilet, septic tank, yard.....	
	Total.....	

Items	Explanation	Estimated cost
Tobacco, all forms.....	FURNISHINGS, FURNITURE, AND EQUIPMENT	
Barber.....	Minor Furnishings	
Toilet supplies.....		
	Total.....	

Items	Explanation	Estimated cost
Doctor fees and medicine.....	Kitchen utensils and tools.....	
Dentist.....	Washtubs, boards, etc.....	
Household remedies.....	Dishes, glassware, knives, forks.....	
Eye glasses.....	Lamps, lanterns.....	
Group medical service and hospitalization.....	Shades, curtains.....	
	Sheets, towels, etc.....	
	Mattresses ticks, bedding.....	
	Fruit jars, lids, rings.....	
	Total.....	

Items	Explanation	Estimated cost
Fuel for heating, light, and power.....	Major Furniture and Equipment	
Water, plumbing, ice.....		
Household help.....	Pressure cooker.....	
Telephone, stationery, and stamps.....	Stoves—Range, heater.....	
Soap, cleaning supplies.....	Refrigerator.....	
	Laundry equip.—washing machine.....	
	Furniture—sewing machine, etc.....	
	Rugs and floor covering.....	
	Total.....	

Items	Explanation	Estimated cost
School cost, reading, etc.....	We Expect to Provide for—	
Recreation, community activity.....		
Church, welfare, gifts, etc.....		
Transportation.....		
Life insurance.....		
16 21348	Total.....	

TOTAL FAMILY BUDGET.....

We Plan to Fix Our Yard and Premises by—

(Carry to next table under "Yard"). Estimated cost, \$.....

Number of rooms in house.....

Number of rooms used for sleeping.....

Number of beds.....



## Part II.—CROP AND LIVESTOCK PROGRAM

### ESTIMATED PRODUCTION AND DISPOSAL OF CROPS.

## 5

## ESTIMATED PRODUCTION AND DISPOSAL OF CROPS.

[illegible]

# ESTIMATED PRODUCTION AND DISPOSAL OF LIVESTOCK AND LIVESTOCK PRODUCTS.

[illegible]



## RECEIPTS.

ITEMS	DATE (Month)	NO. OR QUANTITY	PRICE PER UNIT	VALUE
Crops:			\$	\$
Livestock and livestock products:				
Other farm income:				
AAA payments				
TOTAL RECEIPTS FROM FARM	X X X	X X X	X X X	
Other, net from farm				
TOTAL FARM FAMILY RECEIPTS	X X X	X X X	X X X	
Loans, \$				\$
Grants, \$				\$
Gifts, \$				\$
Cash on hand, \$				\$
TOTAL MONEY AVAILABLE FROM ALL SOURCES				

## FARM OPERATING EXPENSES.

ITEMS	DATE (Month)	TOTAL EX- PENSE	WE CAN PAY	WE NEED TO BORROW
Feed purchased		\$	\$	\$
Crop expense: Field and garden seed, fertilizer, insecticides, harvesting, miscellaneous				
Machinery repair				
Auto expense				
Tractor and truck				
Buildings, fence, and improvement repair				
Miscellaneous livestock expense				
Hired labor				
Taxes, insurance, and rent				
Other: Co-op fees, interest, irrigation, etc				
TOTAL EXPENSES	X X X	\$	\$	\$

## FAMILY LIVING EXPENSE SUMMARY.

ITEM	DATE X X X	AMOUNT \$	DATE X X X	AMOUNT \$	DATE X X X	AMOUNT \$
Food purchased						
Clothing						
Personal						
Medical care						
Household operation						
Minor housing						
Minor furnishings and equipment						
School, church, recreation, trans.						
Life insurance						
TOTAL OPERATING EXPENSE	X X X	\$	X X X	\$	X X X	\$
Major house improvements						
Major furniture and equipment						
TOTAL FAMILY BUDGET	X X X	\$	X X X	\$	X X X	\$
CAPITAL GOODS TO BE PURCHASED (FARM) AND DEBT PAYMENTS.						
Buildings and land improvements						
New machinery						
Livestock purchased						
Other						
Debt						
TOTAL	X X X	\$	X X X	\$	X X X	\$
OPERATING SUMMARY.						
Total farm family receipts						
Total farm and family operating expenses						
NET CASH OPERATING INCOME						
INCOME USE ANALYSIS.						
Total farm family receipts						
Cash paid by us						
Balance available						
To pay FSA loans and other debts						



## F

[illegible]

tion, fertilizing, seedling, tilling, disease control, harvesting, marketing—*Livestock*.—Breeding dates, feeding, sanitation, shelter, culling, disease control, marketing—Buildings and equipment care and repair—Soil improvement green manure crops, cover crops, liming—Planting fruit trees and berry bushes—Food, feed, fuel from the farm—Growing livestock replacements.







ON THE FARM—JULY, AUGUST, SEPTEMBER

CHECK  
WHEN  
COMPLETED

CHECK  
WHEN  
COMPLETED







FARM INVENTORY (What we own)

Line	Kind of Property	Beginning of Year		End of Year		Line	Kind of Property	Beginning of Year		End of Year	
		Number	Value (dollars only)	Number	Value (dollars only)			Number	Value (dollars only)	Number	Value (dollars only)
1	REAL ESTATE					33	Figures carried from line 32	x x x	\$	x x x	\$
2	Land (Acres .....)		\$			34	Wagons and trailers				
3	Dwelling					35					
4	Buildings and improvements					36					
5	TOTAL REAL ESTATE	x x x	\$			37	Special equipment				
6	MACHINERY AND EQUIPMENT					38					
7	Tractor and tractor equipment					39					
8						40	Livestock equipment				
9	Autos, trucks, motors					41					
10						42					
11	Seedbed equipment					43					
12						44					
13						45					
14						46	Miscellaneous equipment				
15						47					
16						48	Shop and hand tools				
17						49	TOTAL MACHINERY AND EQUIPMENT	x x x	\$	x x x	\$
18							FEED, SEED, SUPPLIES				
19	Planting equipment					50	Grain				
20						51					
21						52	Silage				
22						53	Hay				
23	Tillage equipment					54					
24						55	Seed				
25						56					
26						57	Other crops for sale				
27						58					
28	Harvesting equipment					59	Growing crops				
29						60	Fall plowing				
30						61	Miscellaneous farm supplies				
31						62					
32	Add value and carry to line 33	x x x	\$			63	Mill feeds				
						64	TOTAL FEED, SEED, SUPPLIES	x x x	\$	x x x	\$



# FARM INVENTORY (What we own)—Continued

2

Line	LIVESTOCK (Description or name, age)	BEGINNING OF YEAR		END OF YEAR		Line	LIVESTOCK (Description or name, age)	BEGINNING OF YEAR		END OF YEAR	
		DATE	Value (dollars only)	DATE	Value (dollars only)			DATE	Value (dollars only)	DATE	Value (dollars only)
1	Horses and mules.....		\$		\$	33	Figure carried from line 32.....	X X X	\$	X X X	\$
2						34	Calves (under 1 year).....				
3						35					
4						36					
5						37					
6	Colts (total number of horses.....)					38	Bulls (total no. of dairy cattle.....)				
7	Dairy cows.....					39					
8						40	Beef cows.....				
9						41					
10						42					
11						43	Steers (over 1 year).....				
12						44	Steers (under 1 year).....				
13						45	Bulls (total no. of beef cattle.....)				
14						46	Sows.....				
15						47					
16						48	Spring pigs.....				
17						49	Fall pigs.....				
18						50	Boars (total number of hogs.....)				
19						51	Ewes.....				
20						52	Lambs.....				
21						53	Bucks (total number of sheep.....)				
22						54	Chickens.....				
23						55					
24						56	Other poultry (total no. of poultry.....)				
25						57					
26						58					
27	Heifers (over 1 year).....					59					
28						60					
29						61					
30						62	TOTAL VALUE OF LIVESTOCK.....	X X X	\$	X X X	\$
31						63	TOTAL VALUE FARM INVENTORY.....	X X X	\$	X X X	\$
32	Add value and carry to line 33.....		X X X	\$		64	CHANGE DURING YEAR: Increase, \$.....			Decrease, \$.....	



## 66

Line	KIND OF PROPERTY	BEGINNING OF YEAR				END OF YEAR																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
		DATE		Value (dollars only)	DATE		Value (dollars only)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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# NET-WORTH STATEMENT

Line	Items	WHAT WE OWN (ASSETS)		Line	TYPE OF DEBT—To Whom Owed	WHAT WE OWE (LIABILITIES)	
		Beginning of year Date	End of year Date			Beginning of year Date	End of year Date
1	Total value of real estate (p. 1, line 5)	\$	\$	30	Real estate mortgages (including TP loans)	\$	\$
2	Total value of machinery, equip. (p. 1, line 49)			31			
3	Total value of feed and supplies (p. 1, line 64)			32	Past due real estate interest and payments		
4	Total value of livestock (p. 2, line 62)			33			
5	Total value household inventory (p. 3, line 63)			34	Chattel mortgages		
6	TOTAL VALUE FARM AND HOME PROPERTY (add lines 1 to 5)	\$ ( )	\$ ( )	35	Farm Security loan		
7	Cash on hand			36			
8	Cash balance in checking account			37			
9	Balance in savings account			38			
10	Life insurance (cash value)			39	Past due interest on chattel loans		
11	Notes and accounts due family			40			
12				41			
13				42	Unpaid crop loans		
14				43			
15				44	Past due interest on crop loans		
16	AAA payments (due and unpaid)			45			
17				46	Past due taxes		
18	Other crop payments not received			47	Past due cash rent		
19				48			
20				49	Notes due		
21	Investments			50			
22				51	Open accounts due		
23				52			
24	Other property—			53			
25				54	Judgments		
26				55	Other debts		
27				56			
28	TOTAL CASH AND INVESTMENTS (add lines 7 to 27)	\$ ( )	\$ ( )	57			
29	TOTAL VALUE OF WHAT WE OWN (lines 6, 28)	\$	\$	58	TOTAL AMOUNT WE OWE	\$	\$

OUR NET WORTH AT THE BEGINNING OF THE YEAR \$ (Subtract total owed from total owned at the beginning of the year.)  
 OUR NET WORTH AT THE END OF THE YEAR \$ (Subtract total owed from total owned at the end of the year.)  
 DURING THE YEAR THE VALUE OF OUR PROPERTY ABOVE DEBTS HAS: Increased, \$ \_\_\_\_\_ Decreased, \$ \_\_\_\_\_







## 3

[illegible]

Total (add each column and copy totals on p. 36)

# RECORD OF FARM EXPENSES

Total receipts: \$

[illegible]

TOTAL (add each column and carry to pp. 36, 37)

Operating expenses, \$

Capital expenditures, \$

Debt payments, \$

**Total, \$**



## 2

TOTAL (add each column and carry to pp. 36, 37).

Total, \$



[illegible]

Total, add each column and copy totals on p. 36)

## RECORD OF RAIL EXPENSES

Not Received.

[illegible]

TOTAL (add each column and carry to pp. 36, 37)

10-21348

Operating expenses, \$

### Capital expenditures, \$

Debt payments, \$

**Total, \$**



## 6

TOTAL (add each column and carry to pp. 36, 37) -

**Total, \$**



[illegible]

# RECORD OF FARM EXPENSES

[illegible]

TOTAL (add each column and carry to pp. 36, 37)

10-21348

Operating expenses, \$

Capital expenditures, \$-

Debt payments, \$

Total, \$















## World of

## World of

[illegible]

Total (add each column and copy totals on p.36)

**Total receipts, \$**

[illegible]

TOTAL (add each column and carry to pp. 36, 37) -

6-21318

Capital expenditures, \$-

Debt payments, \$

**Total, \$**







## 16

Total receipts, \$

TOTAL (add each column and carry to pp. 36, 37)

Total, \$



## 17

TOTAL (add each column and carry to pp. 36, 37).

**Total, \$**



[illegible]

# RECORD OF FARM EXPENSES

Total receipts, \$

[illegible]

16-2131.

Operating expenses, \$

Capital expenditures, \$-

Debt payments, \$

Total, \$















CC

**Total receipts, \$**

**Total, \$**







[illegible]

# RECORD OF FARM EXPENSES

[illegible]

TOTAL (add each column and carry to pp. 36, 37)

10-21548

Operating expenses, \$

Capital expenditures, \$-

Total, \$



## 25

TOTAL (add each column and carry to pp. 36, 37)

**Total, \$**



三

[illegible]

## RECORD OF FARM EXPENSES

[illegible]

Operating expenses, \$

**Capital expenditures, \$-**

Debit payments, \$

Total, \$















[illegible][illegible]

TOTAL (add each column and carry to pp. 36, 37)

16-21345

## Operating expenses, \$

### Capital expenditures, \$:

**Total, \$**







## 34

[illegible]

# RECORD OF FARM EXPENSES

[illegible]

TOTAL (add each column and carry to pp. 36, 37)

Operating expenses, \$

Capital expenditures, \$-

Debt payments, \$

Total, \$







GOODS BOUGHT ON CREDIT

151

\*Arrangements for any charge accounts by FSA borrowers should always be incorporated in the farm and home plans in order that record book and farm plan will each have a complete and thorough record of accounts planned and actually used. Emergency accounts not contemplated at the time the farm and home plans are made should be discussed with and approved by the supervisors.



[illegible]

††To page 4, "Accounts receivable," at end of year.

### ANNUAL SUMMARY OF RECEIPTS (From monthly totals of receipt pages) Receipts from farm (cols. 2 to 10), 8

[illegible]

## ANNUAL SUMMARY OF FARM OPERATING EXPENSES (From monthly farm expense pages)

[illegible]



## ANNUAL SUMMARY OF FAMILY OPERATING EXPENSES (From monthly family expense pages)

[illegible]

## ANNUAL SUMMARY OF CAPITAL EXPENDITURES AND DEBT PAYMENTS (From monthly farm expense and family expense pages)

[illegible]





# CONSERVED FOOD RECORD—FOOD CANNED, DRIED, AND STORED FOR OUR FAMILY

(A separate form may be provided for keeping a running record of canning during the canning season—entering only totals here)

CANNED	QUARTS ON HAND	QUARTS WE NEED	WE PLAN TO CAN	WE DID CAN	VALUE *	JARS SPOILED LAST YEAR	STORED, ETC.	AMOUNT ON HAND	AMOUNT WE NEED	WE PLAN TO STORE	WE DID STORE	VALUE AT FARM PRICE
VEGETABLES:												
Tomatoes—juice					\$		Potatoes					\$
Greens							Sweetpotatoes					
Green beans							Onions					
Other beans							Cabbage					
Sauerkraut							Pumpkins, squash					
Peas							Turnips, parsnips					
Soup mixture							Beets, carrots					
							Dried beans, peas					
							Dried corn					
							Dried pumpkin, squash					
FRUITS:												
Apples							Apples, pears					
Pears							Dried apples, pears, peaches					
Peaches												
Berries												
Rhubarb												
MEAT, FISH, ETC.:							CURED MEATS:					
Beef							Bacon, salt pork					
Pork							Hams, shoulders					
Chicken							Lard					
							Sorghum, honey, maple sirup					
							Corn meal					
							Wheat					
							Rice					
							Popcorn					
							Nuts					
							Bulk sauerkraut					
TOTAL†					\$		TOTAL†					\$

\*To figure value of canned food use retail price for same quantity and like quality.  
†Carry total value to pp. 40 and 41.

# FARM PRODUCTS FURNISHED FROM THE FARM AND USED FRESH IN THE HOME

40

	WATER MILK	HOME-MADE CHEESE	HOME-MADE BUTTER	CREAM	LARD, FAT, LIVER, BACON	LEAN PORK	BEEF, VEAL	MUTTON, LAMB	FISH, GAME	Poultry	EGGS AND NUTS	VEGETABLES AND FRUIT
	Gallons	Pounds	Pounds	Gallons	Pounds	Number	Number	Number	Number	Pounds*	Pounds	Pounds
Quantity planned for coming year (Home Plan).....												
Quantity produced for home use:												
January.....												
February.....												
March.....												
April.....												
May.....												
June.....												
July.....												
August.....												
September.....												
October.....												
November.....												
December.....												
TOTAL QUANTITY PRODUCED AND USED.....												
Value at farm prices.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Value at retail prices.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

## FOOD INVENTORY (Conserved and Fresh)

Quantity on hand at beginning of year (pages A and 39).....												
Value.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Quantity on hand at end of year.....												
Value.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

\*Dressed weight.



	LEAFY, GREEN, OR YELLOW VEGETABLES	OTHER VEGE- TABLES	FRUIT (Enter type and unit)	POTATOES		WHEAT FLOUR	CEREAL	CORN	SIRUP, SORGHUM, AND HONEY	FARM FUEL	TOTAL PAGES 40-41
				White	Sweet						
	Bushels or pounds	Bushels		Bushels	Bushels	Pounds	Pounds	Pounds	Gallons		
Quantity planned for coming year (Home Plan).....											
Quantity produced for home use:											
January.....											
February.....											
March.....											
April.....											
May.....											
June.....											
July.....											
August.....											
September.....											
October.....											
November.....											
December.....											
TOTAL QUANTITY PRODUCED AND USED.....											
Value at farm prices.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Value at retail prices.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

FOOD INVENTORY (Conserved and Fresh)

Quantity on hand at beginning of year (Pages A and 39).....											
Value.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Quantity on hand at end of year.....											
Value.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

MAP OF FARM

Indicate boundaries of fields and the number of field.  
Record in each field on the map soil treatments made during year, such as: Application of lime, fertilizer, phosphate, stable manure, and green-manure crops.  
Indicate land improvements made during the year, such as: Terracing, drainage, irrigation, clearing, fencing, reforestation, pasture development, eradication of noxious weeds.

LEGEND

- Road
- Railroad
- Fence
- Stream
- Farm boundary
- Field boundary
- Soil type:
- Cultivated land
- Woods
- Buildings
- Lake or pond
- Grass sod
- Tile or drain, line

TOPOGRAPHIC SYMBOLS

- Level A to % slope.
- Undulating B to % slope.
- Gently rolling C to % slope.
- Rolling D to % slope.
- Rough or broken E to % slope.

LAND USE	LAND OWNED	LAND RENTED
Total acres in crops		
Crop land in pasture		
Crop land fallowed		
Crop land idle		
TOTAL TILLABLE LAND		
Permanent pasture land		
Woodland not pastured		
Farmstead, waste, roads		
TOTAL ACRES IN FARM		

AAA RECORD

- Farm's productivity index
- Total soil-depleting base
- Acreage allotments: A, B, C
- Soil-building practices: A, B, C, D, E

Scale used









(To be filled out at the end of year)

CASH SUMMARY

1. Cash on hand beginning of year.....	\$.....
2. Receipts from farm (p. 36, cols. 2-10).....	.....
3. Income other than farm (p. 36, col. 11).....	.....
4. Loans received (p. 36, col. 12).....	.....
5. Receipts on last year's accounts receivable collected this year.....	.....
6. TOTAL RECEIPTS (total, lines 1-5).....	\$.....
7. Minus amount due on sales made this year (p. 35).....	.....
8. Gives total money available.....	\$.....
9. Farm operating expenses (p. 36, col. 13).....	\$.....
10. Family operating expenses (p. 37, col. 13).....	.....
11. Capital goods purchased (p. 37, col. 10).....	.....
12. Debt payments (p. 37, col. 13).....	.....
13. TOTAL EXPENSES (total, lines 9-12).....	\$.....
14. Minus unpaid balances on accounts (p. 35).....	.....
15. Gives total money paid out.....	\$.....
16. Unaccounted for (p. 38, line 17).....	\$.....
17. Net cash balance end of year (line 8 minus line 15, minus line 16) \$.....	\$.....

FARM BUSINESS SUMMARY

1. Receipts from farm (p. 36, cols. 2-10).....	\$.....
2. Farm operating expenses (p. 36, col. 13).....	.....
3. Capital expenditures for farm (p. 37, cols. 2-7).....	.....
4. TOTAL EXPENSES FOR FARM (total, lines 2, 3).....	\$.....
5. NET CASH FARM INCOME (line 1 minus line 4).....	\$.....
6. Increase or decrease in farm inventory (p. 2, line 64).....	\$.....
7. NET FARM INCOME (line 5 plus or minus line 6).....	\$.....
8. Value of farm products for home use (pp. 40, 41, line 5 or 6).....	.....
9. NET FARM RETURNS (line 7 plus line 8) (total net returns to family labor and farm capital).....	\$.....

FAMILY FINANCIAL SUMMARY

1. Receipts from farm (p. 36, cols. 2-10).....	\$.....
2. Income other than farm (p. 36, col. 11).....	.....
3. Value farm products used in the home (pp. 40, 41, line 5 or 6) ..	.....
4. Increase in farm and household inventory (p. 4, line 6).....	.....
5. GROSS FAMILY RETURNS (total, lines 1-4).....	\$.....
6. Farm operating expenses (p. 36, col. 13).....	\$.....
7. Family operating expenses, cash (p. 37, col. 13) \$..... and noncash (line 3) \$.....	.....
8. Capital goods purchased (p. 37, col. 10).....	.....
9. Decrease in farm and household inventory (p. 4, line 6).....	.....
10. GROSS FAMILY EXPENSES (total, lines 6-9).....	\$.....
11. Net family returns (line 5 minus line 10).....	\$.....

NET WORTH ANALYSIS

1. Net worth beginning of year (p. 4).....	\$.....
2. Net worth end of year.....	\$.....
3. Gain or loss.....	\$.....
4. Amount we owe beginning of year (p. 4, line 58).....	\$.....
5. Amount we owe end of year.....	\$.....
6. Increase or decrease.....	\$.....
7. Value of farm inventory beginning of year (p. 3, line 63).....	\$.....
8. Value of farm inventory end of year.....	\$.....
9. Increase or decrease.....	\$.....

A. NET WORTH:

1. Our change in net worth was \$..... { ☐ gain. (Check the right one.)  
☐ loss.

B. DEBT AND INVESTMENT:

1. Debt per acre: Real estate, \$.....; chattel, \$.....;
2. Amount per acre due on the principal this year: Real estate, \$.....;  
 chattel, \$.....
3. Our gross family returns, \$....., minus the sum of our farm and home  
 operating expenses, \$....., value of increased inventory, and value  
 of living from farm, \$..... (difference, \$.....), divided  
 by the number of acres in our farm gives \$..... per acre which can  
 be applied on our debts, for purchase of new farm and home equipment and  
 livestock, and for family improvement.
4. Investment in machinery per crop acre, \$.....
5. Investment in power (work stock, tractor) per crop acre, \$.....
6. Building investment per livestock unit, \$.....

C. PRODUCTION:

1. Crop yields (p. 43):
  - (a) Our yield per acre of ..... was .....
  - (b) Our yield per acre of ..... was .....
  - (c) Our yield per acre of ..... was .....
  - (d) Our yield per acre of ..... was .....
2. Livestock production (pp. 43 and 48):
  - (a) Our production per cow was ..... pounds milk, ..... pounds butterfat.
  - (b) Our production per hen was ..... dozen eggs.
  - (c) Our production per sheep was ..... pounds wool.
  - (d) Our ewes ..... produced ..... (Number) lambs.
  - (e) Our sows produced ..... (Number) pigs per litter.
  - (f) We purchased or hatched ..... chicks and raised .....  
 beyond 2 months of age.
  - (g) We purchased or hatched ..... turkeys and raised .....  
 for sale or use on farm and home.
  - (h) We produced ..... lb. of beef per beef cow.

D. DIVERSIFICATION:

1. Each of the following farm and home enterprises (including home-consumed prod-  
 ucts furnished by the farm and increase or decrease in inventory) produced one-  
 tenth or more of our gross farm income (pp. 36 and 41):

A.....	B.....	C.....
D.....	E.....	F.....

E. SELF-SUFFICIENCY:

1. Our cash expenses this year for the fol-  
 lowing were:
 

(a) Food..... \$.....	(a) Food.....	Value of supplies and labor furnished by our farm:.....
(b) Fuel.....	(b) Fuel.....	
(c) Feed.....	(c) Feed.....	
(d) Seed.....	(d) Seed.....	
(e) Labor.....	(e) Family labor.....	
(f) Fertilizer.....	(f) Cover crops and manure.....	
(g) Livestock re- placements (other than foundation stock).....	(g) Livestock re- placements.....	
(h) Gas and oil for power.....	(h) Feed and forage for workstock.....	
TOTAL..... \$.....	TOTAL..... \$.....	

F. SOIL CONSERVATION:

1. Our farm earned by such soil treatments as growing of green manure crops, applica-  
 tion of lime, and land-improvement practices, such as terracing;  
 number of soil-building units, worth \$.....

G. LABOR:

1. The number of acres in crops per working member of family was .....
2. The number of livestock units per working member of family was .....
3. The number of acres in crops per work animal: With tractor .....;  
 without tractor .....
4. The number of days lost from work by working members of the family were: Be-  
 cause of illness .....; accidents .....; other .....
5. Value of family labor other than head of family, \$.....
6. Value of food and shelter furnished hired labor, \$.....

H. MARKETING:

1. We have on hand the following livestock which we expected to dispose of by this time,  
 as shown by our farm plan:

Livestock	Number	Units
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....



2. The hold-over of marketable farm products, such as wool, potatoes, etc., on which we do not have a commodity loan is as follows:

Commodity	Number of units	Value
-----	-----	\$-----
-----	-----	-----
-----	-----	-----
-----	-----	-----

I. SIZE OF BUSINESS:

1. Our gross family return per person in our family was \$-----
2. Our farm required ----- days of labor to work the crops and handle the livestock.
3. Total acres, -----; crop acres planted, -----; harvested, -----
4. Number livestock units -----

J. TENURE:

1. We would make the following improvements on our farm if our lease were for a term of 5 years or more: -----

2. We would make the following improvements in and around our home if our lease were for a term of 5 years or more: -----

3. We would make the following changes in our farm program if our lease were for a term of 5 or more years: -----

4. We would make the following changes in our home program if our lease were for a term of 5 or more years: -----

K. FOOD SUPPLY:

1. We had enough home-produced food to provide for our needs for ----- months.

L. HEALTH:

1. Our children missed ----- fewer or ----- more days from school because of illness this year than they missed last year.
2. Cost of medical care for the family this past year, \$-----

M. HOUSING AND EQUIPMENT:

1. We have made the following improvements and repairs, such as providing water supply, sanitary privy, and repairing steps and screens, this year: -----
2. We have added the following kitchen equipment: Pressure cooker -----; other -----
3. We have added the following household furnishings during the past year: -----

N. OTHER FACTORS:

1. Factors which need consideration in order to make further progress: -----

# EGG PRODUCTION RECORD

DAY OF MONTH	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30												
31												
Totals												
Average number hens												
Eggs per hen												

Total number of eggs produced during year -----

Average number of eggs produced per hen -----

Average number of hens on hand during year -----



# SUMMARY OF MILK PRODUCTION

DAY OF MONTH	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30												
31												
Totals												
Average number cows												

Total amount of milk produced during year ----- Average number of cows in production -----

Average amount of milk produced per cow -----

*To find the number of bushels of grain or shelled corn in a bin.*—Measure length, width, and average depth of the grain in the bin. Obtain total cubic feet of grain by multiplying the length by the width by the depth (all in feet). Divide by  $1\frac{1}{4}$  (or multiply by 0.8) to find bushels.

*To find the number of bushels of ear corn in crib.*—Rectangular crib: Multiply the length by the width by the average depth (all in feet) and divide by  $2\frac{1}{2}$  (or multiply by 0.4) to find bushels.

Round crib: Multiply the distance around the crib by the diameter by the depth of the corn (all in feet) and divide by 10.

*To find the number of tons of hay in a mow.*—Multiply the length by the width by the height (all in feet) and divide by 400 to 525, depending on the kind of hay and how long it has been in the mow.

*To find the number of tons of hay in a stack.*—Multiply the overthrow (the distance from the

ground on one side over the top of the stack to the ground on the other side) by the length by the width (all in feet); multiply the result by 3, divide by 10 and then divide by 400 to 525, depending on kind of hay and how long it has been in the stack. *Silage in trench silo.*—Multiply the depth by the length by the average width (all in feet) and secure a rough estimate of tons capacity, since a cubic foot of such silage weighs about 35 pounds.

# STANDARD WEIGHTS PER BUSHEL FOR FARM PRODUCTS (In pounds)

Alfalfa seed.....	60	Cottonseed.....	32	Rape.....	50	Apples.....	48-50
Beans (dry).....	60	Cow peas.....	60	Red top.....	14	Beans (lima).....	56
Barley (common).....	48	Flax.....	56	Rice (rough).....	45	Beans (snap), green.....	32
Barley (hull-less).....	60	Kafir corn.....	56	Rye.....	56	Berries (not strawberries).....	48
Bluegrass (Kentucky).....	14	Lespedeza (common).....	25	Sorgo.....	50	Carrots.....	50
Bromegrass.....	14	Millet.....	48	Soybeans.....	60	Onions.....	52
Broomcorn seed.....	44-50	Oats.....	32	Sudan.....	40	Peaches.....	48
Buckwheat.....	50	Orchard grass.....	14	Timothy.....	45	Pears.....	50
Clover seed.....	60	Peanuts (unshelled).....	22-30	Turnips.....	55	Strawberries (24-qt. crate).....	36
Corn (dry ear).....	70	Peas (dry).....	60	Velvetbeans (hulled).....	60	Plums.....	56
Corn (shelled).....	56	Potatoes (Irish).....	60	Vetch.....	60	Tomatoes.....	50
Corn (sweet).....	50	Potatoes (sweet), green.....	55	Wheat.....	60	Spinach.....	18

# INFORMATION TABLES FOR HOME-PRODUCED FOODS

*Fruits and vegetables.*—Four to 5 pounds of fresh fruit are required for 1 pound of dried fruit. Approximately 8 pounds cabbage are required for 1 gallon sauerkraut. Pints or No. 2 tin cans are recommended for peas and corn. Drying is recommended over canning if not processed under

pressure. A pressure cooker is recommended for canning all nonacid vegetables and meats.

*Meat.*—Beef and lamb dress out 50 percent of live weight; hogs and chickens dress out 75 percent of live weight. A well-finished, 200-pound hog (live weight) yields 20 pounds lard, 26 pounds

salt pork or bacon, and about 90 pounds lean cuts; 2 to 3 pounds of fresh meat (cut from bone) are required for 1 quart canned meat.

*Milk.*—One gallon milk weighs 8.6 pounds. Required for 1 pound butter— $2\frac{1}{2}$  gallons 4-percent milk or  $1\frac{1}{2}$  quarts of 30-percent cream.

<i>Fruit</i>	<i>Number of pints or quarts to 1 bushel</i>	<i>Vegetables</i>	<i>Number of pints or quarts to 1 bushel</i>
Apples.....	20 to 25 quarts.	Beans (snap).....	18 to 22 quarts.
Berries (not strawberries).....	20 quarts.	Beans (lima).....	16 to 20 pints.
Cherries.....	18 to 20 quarts. (Not pitted.)	Beets and carrots.....	17 to 20 quarts. (Storage recommended.)
Peaches and pears.....	16 to 20 quarts. (Halves.)	Greens.....	7 to 8 quarts.
Plums.....	30 quarts.	Peas (in pod).....	30 pints.
Strawberries.....	20 to 25 pints.	Tomatoes.....	16 to 20 quarts.



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